

## § 19.905

(c) Will not be contrary to any applicable provisions of law. Variations from requirements granted under this section are conditioned on compliance with the procedures, conditions, and limitations with respect thereto set forth in the approval of the application. Failure to comply in good faith with such procedures, conditions, and limitations will automatically terminate the authority for such variations and the proprietor thereupon shall fully comply with the prescribed requirements of regulations from which the variations were authorized. Authority for any variation may be withdrawn whenever in the judgment of the appropriate TTB officer the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such variation. Where the proprietor desires to employ such variation, he shall submit a written application to do so to the appropriate TTB officer. The application will describe the proposed variations and set forth the reasons therefor. Variations will not be employed until the application has been approved, except when the emergency requires immediate action to correct a situation that is threatening to life or property. Such corrective action may then be taken concurrent with the filing of the application and notification of the appropriate TTB officer, via telephone. The proprietor shall retain, as part of the records available for examination by appropriate TTB officers, any application approved by the appropriate TTB officer under the provisions of this section.

(Sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

## § 19.905 Taxes.

Distilled spirits may be withdrawn free of tax from the premises of an alcohol fuel plant exclusively for fuel use in accordance with this subpart. Payment of tax will be required in the case of diversion of spirits to beverage use or other unauthorized dispositions. The provisions of subpart C of this part are applicable to distilled spirits for fuel use as follows:

- (a) Imposition of tax liability (§§ 19.21 through 19.25);
- (b) Assessment of tax (§§ 19.31 and 19.32); and

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(c) Claims for tax (§§ 19.41 and 19.44).

(Sec. 201, Pub. L. 85-859, 72 Stat. 1314, as amended (26 U.S.C. 5001); sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

[T.D. ATF-207, 50 FR 23682, June 5, 1985]

## § 19.906 Dealer registration and recordkeeping.

An alcohol fuel plant that sells spirits that have not been rendered unfit for beverage use is subject to the requirements of subpart Ca of this part, except that the references in §§ 19.50 and 19.51 to “subpart G” should be taken to refer to §§ 19.910 through 19.950, and the reference in § 19.51 to “subpart W” should be taken to refer to §§ 19.980 through 19.988.

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37403, July 28, 2009, § 19.906 was revised, effective July 28, 2009 through July 30, 2012.

## DEFINITIONS

## § 19.907 Meaning of terms.

When used in this subpart, and in forms prescribed under this subpart, terms shall have the meaning given in this section. Words in the plural form include the singular and vice versa, and words indicating the masculine gender include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

*Alcohol fuel plant or plant.* An establishment qualified under this subpart solely for producing, processing and storing, and using or distributing distilled spirits to be used exclusively for fuel use.

*Alcohol fuel producer's permit.* The document issued pursuant to 26 U.S.C. 5181 authorizing the person named therein to engage in business as an alcohol fuel plant.

*Bonded premises.* The premises of an alcohol fuel plant where distilled spirits are produced, processed and stored, and used or distributed. Premises of small alcohol fuel plants, which are exempt from bonding under § 19.912(b), shall be treated as bonded premises for purposes of this subpart.

*CFR.* The Code of Federal Regulations.

*Fuel alcohol.* Distilled spirits which have been rendered unfit for beverage